decision in another case inconsistent with the rulings of the Court of Appeals The lower court, instead of following the rulings of the intermediate court, adopted the rule laid down by the highest court. *Held*, on second appeal to the intermediate court, that this is error. *District of Columbia* v. *Brewer*, 37 Wash. L. Rep. 65 (D. C., Ct. App., Jan. 5, 1909). See NOTES, p. 438.

POLICE POWER — NATURE AND EXTENT — CONFLICT BETWEEN STATE AND FEDERAL POLICE POWER. — Under a federal statute the defendants were indicted for introducing liquor upon Indian land. The land was held by Indians in severalty as citizens of the United States, under a preliminary patent, but the federal government retained the legal title as trustee. *Held*, that the offense charged is solely within the police jurisdiction of the state government. *United States* v. *Sutton*, 165 Fed. 253 (Dist. Ct., E. D. Wash.).

Although the police power is usually exclusively exercised by the state government, the federal government may exercise this power as incidental to its protection of those interests over which it has control. *United States* v. *Camfield*, 167 U. S. 518. See *United States* v. *Dewitt*, 9 Wall. (U. S.) 41. From the separation of the two governments, however, it does not follow that the paramount sovereignty of the one excludes any police regulation by the other of the same subject matter. Thus police regulation by a state in excluding diseased cattle, and again in forbidding the running of freight trains on Sunday, has been upheld, although the effect of such legislation upon interstate commerce is apparent. *Missouri, Kansas & Texas Ry.* v. *Haber*, 169 U. S. 613; *Hennington* v. *Georgia*, 163 U. S. 299. In the similar problem of conflicting state and federal jurisdiction presented in the main case, it is conceivable that federal police regulation for the protection of the land might properly affect the inhabitants thereof. But inasmuch as the statute under which the defendants were indicted was solely a police regulation of the Indian inhabitants, the result reached is sound. *Matter of Heff*, 197 U. S. 488. But see *United States* v. *Mullin*, 71 Fed. 682.

POWERS — EXTINGUISHMENT OF POWER APPENDANT BY CONVEYANCE IN FEE BEFORE APPOINTMENT. — By a marriage settlement land was conveyed to a trustee to hold and pay the rents to a life tenant, and on her death to convey to the appointees or those taking in default. The settlement gave a general power of appointment by will to the life tenant, and the property, in default of appointment, to her heirs and assigns, and provided that on her death the trusts should cease and determine and that the appointees hold in fee simple absolute. The life tenant conveyed a fee to the defendant's grantor and subsequently appointed by will to the plaintiff. *Held*, that the life tenant takes an equitable fee by the Rule in Shelley's Case; that the power is consequently a power appendant and is therefore extinguished by the conveyance in fee. *McFall* v. *Kirkpatrick*, 86 N. E. 139 (Ill.). See NOTES, p. 444.

SURETYSHIP — CO-SURETIES — RIGHTS OF SURETY SIGNING NOTE AT REQUEST OF PRIOR SURETY. — The plaintiff and the defendant were sureties upon a promissory note for the sum of $10,000. A transferee of the note obtained a judgment against the plaintiff for $9,076.36, which the plaintiff paid. He then brought this action to recover the amount so paid. The first cause of action stated that the defendant, after signing as surety, requested the plaintiff so to sign, and that the plaintiff did so sign only at such request; the second, that the defendant assured the plaintiff that he would not, and should not, be subjected to any loss by reason of his signing. The defendant demurred to both causes of action. *Held*, that the demurrers should be sustained. *Chappell* v. *John*, 99 Pac. 44 (Colo.).

The right of one co-surety against another is limited to contribution for whatever sum he has paid in excess of his share. *Deering* v. *Winchelsea*, 2 B. & P. 270. As between themselves, each is a principal to the extent of his share of the joint and several debt, and the other is as to such share a surety. See

Bragg v. *Patterson*, 85 Ala. 233, 235. The co-sureties may, however, by a private agreement of suretyship between themselves, modify this relation. Thus, a contract of the one surety to indemnify the other who signed at his request will relieve the latter from liability to contribution, and enable him to recover the whole of what he is compelled to pay. *Blake* v. *Cole*, 22 Pick. (Mass.) 97; *Apgar* v. *Hiller*, 24 N. J. L. 812. The first surety, under such circumstances, puts himself, as to the second, in the situation of a principal for the whole debt and must hence bear the ultimate burden of the obligation. But, by the weight of authority, the request alone is not enough to make the second surety a surety for, and not a surety with, the other. *Bagott* v. *Mullen*, 32 Ind. 332; *McKee* v. *Campbell*, 27 Mich. 497. See *Byers* v. *McClanahan*, 6 Gill & J. (Md.) 250. *Contra*, *Turner* v. *Davies*, 2 Esp. 479. The present decision seems, therefore, sound, though the court might well have taken a more liberal view of the facts. See *Apgar* v. *Hiller*, *supra*.

TAXATION — EXEMPTIONS — ASSIGNABILITY OF EXEMPTION GRANTED TO CORPORATION. — The charter of the X railroad company exempted its property forever from all taxes, and provided that the company was to pay the state each year 3 per cent of its earnings. It was further stipulated that all its rights, privileges, and immunities should go to its assignees. The charter and franchises of the X company came by mesne assignments into the hands of the Y company. A statute subsequently increased the uniform rate of taxation on railroads to 4 per cent, and the state sought to enforce this tax against the Y company. *Held*, that the state may enforce the tax. *State* v. *Great Northern Ry. Co.*, 119 N. W. 202 (Minn.).

A state may limit its right to tax corporations and no subsequent statute can extinguish the exemption granted. *Dodge* v. *Woolsey*, 18 How. (U. S.) 331. Such immunity, if directed to particular lands, may be enjoyed by assignees. *New Jersey* v. *Wilson*, 7 Cranch (U. S.) 164. But exemption of other corporate property from taxation is not assignable in the absence of statutory direction, express or implied from necessary construction. This well established doctrine is based on the ground that every presumption is to be entertained against the surrender of the sovereign right to tax. *Turnpike Co.* v. *Sanford*, 164 U. S. 578. Where, as in the case considered, a corporation claims, not total exemption, but a more favorable mode of taxation than that prescribed by general law, the courts incline to apply the same rule. See *Kentucky Ry. Co.* v. *Commonwealth*, 87 Ky. 661. Under a strict rule of construction, the assignability of all "immunities" by the original charter does not satisfy the requirement that the legislative intention to forego the right of taxation must unambiguously appear. *Kentucky Ry. Co.* v. *Commonwealth*, *supra*. But see *Louisville Ry. Co.* v. *Palmes*, 109 U. S. 244. Under this view the result in the case considered is sound. The decision is interesting as upsetting the so-called Minnesota doctrine, voiced in numerous dicta, in such cases as this.

TAXATION — EXEMPTIONS — EFFECT OF SUBSEQUENT GENERAL LAW. — A testator devised property to trustees to establish a hospital, provided the legislature should grant a liberal charter. In accordance with the memorial presented by the trustees, the legislature granted a charter which exempted the hospital's property from taxation and authorized it to receive the property in question. A part of this property, from which only the income was used for the purposes of the hospital, was assessed under the subsequent General Tax Law of 1896. *Held*, that the assessment is invalid. *People ex rel. Roosevelt Hospital* v. *Raymond*, 40 N. Y. L. J. 2021 (N. Y., Ct. App., Jan. 29, 1909).

If the property had been conveyed merely in general reliance upon the exemption, it is well settled in New York that the General Tax Law would terminate the exemption. *Matter of Huntington*, 168 N. Y. 399; *People ex rel. Cooper Union* v. *Gass*, 190 N. Y. 323. But a distinction is made in the principal case, because the conveyance was directly induced by the promise of exemption. See *People ex rel. Cooper Union* v. *Wells*, 180 N. Y. 537. Such a distinction is likely to give rise to difficult questions of fact. It cannot be based